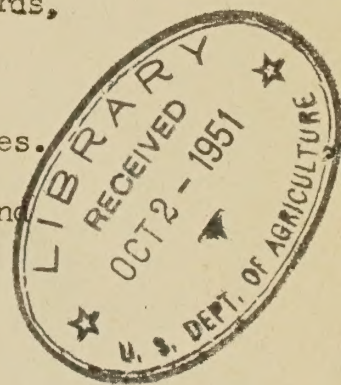


3
Work Control Forms Established at a Cooperative in Texas

We have long realized the need for establishing a system of work controls at the various cooperatives in order that the manager, the office manager, and the line superintendent could maintain routine control over the cooperative's operations. This is particularly evident whenever there is a change in the key personnel of the cooperative; for example, a new manager has to spend a large portion of his time in becoming acquainted with conditions. Since he is not acquainted with the various conditions, he cannot possibly know whether the books are being properly maintained, what the people in his office have to do and when, whether his line crew is efficient, etc. However, with daily and monthly work reports flowing into his office he is in a much better position to determine these things. Another example is an old manager and a new office manager. Since the manager is not, and is not expected to be, acquainted with the ramifications of the bookkeeping, how is he to know whether or not the new office manager is carrying on the job properly? For that matter, how is the new office manager to become readily acquainted with the requirements of the job? Possible failures in the organization can be prevented, to a large degree, by having previously installed and workable control forms at the cooperative. Examples of such forms which were installed at one cooperative are attached.

These forms will not, of course, be applicable to any other cooperative in all their details but the general idea will be pertinent to all cooperatives. If installed, they will:

1. Give the manager a working knowledge of the various steps that have to be watched to see that the office is functioning properly and a knowledge of what his outside crews are doing, as well as an idea of how efficiently they are working.
2. Establish direct responsibility for the various office functions.
3. Help to eliminate peak and slack periods of work; in other words, level off the work load.
4. Increase the efficiency of employees and help point out the bottlenecks of work or the inefficiency of individual employees.
5. Enable the manager to establish flexibility in organization and work assignments.
6. To some extent, inspire a competitive spirit in personnel.
7. Enable REA representatives to analyze and point out various inefficiencies, bottlenecks, etc., much more readily.



The "Daily Work Report - Outside" is designed to be filled out and signed by the line superintendent at the end of each day and given to the manager for his perusal the next day. The "Daily Work Control - Office" is maintained in the general

806049

office and is available for the scrutiny of the office manager and "Monthly Work Controls" for both the materials and work orders and office are maintained in a convenient place and are available for supervisor and manager. The "Monthly Report to Manager from Office Manager" is completed monthly and submitted to the manager with the monthly operating report (ADM-29) and, in effect, gives the manager written assurance that the details of the operating report are correct.

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AN OUTLINE -

of

AN OVERALL PLAN FOR FILING -

which is

OFFERED AS A GUIDE -

to

REA-FINANCED COOPERATIVES -

desiring to

IMPROVE UPON THEIR PRESENT METHODS -

of

MAINTAINING CURRENT RECORDS -

as well as to

INSURE CONTINUING ACCESSIBILITY AND PRESERVATION -

of those

RECORDS WHICH ARE NO LONGER ACTIVE.

An Index -

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The Basic Plan

The file plan reflected by the outline which follows is one of direct subject approach throughout.

In classifying the total material to be filed, several major categories - which are hereafter referred to as "Sections" - were deemed to be essential to a proper basic breakdown. These basic sections are as follows:

CORPORATE AND ADMINISTRATIVE

This section of the files is intended to contain, as the outline indicates, those matters with which the manager is primarily concerned. If possible, it should be established beginning in the top drawer of a separate file cabinet, and be so situated physically as to facilitate its use by the manager and/or his secretary or other person who handles his secretarial work. With the active part of this file being set up in the top drawer of a file cabinet, sufficient space should be left in the drawers below to file the inactive material as it gradually or periodically is so classified.

Due to the nature of much of the material housed in this section, only a minimum of space may be needed for the inactive portion. However, regardless of the volume expected, space should be provided at the outset and guides duplicating those shown in the outline should be set up in the inactive space to receive the material as it accumulates.

MEMBERS-CONSUMERS

This section of the files is intended to provide an arrangement for complete 'case histories' with respect to each member-consumer and to facilitate the handling of all related records from the time an application for membership is made until, and if, the membership is terminated.

The cabinets containing these files should be physically located in one or more banks, all of which should be easily accessible to all office personnel.

GENERAL FINANCIAL AND ACCOUNTING

This section of the files is intended to contain all general material with which the bookkeeper is primarily concerned, and the cabinet in which this file is established should be located so as to be easily accessible to that person. However, due to the importance of these records, consideration must be given to their location from the standpoint of protection from fire.

to three

In the average cooperative, one/drawers of a standard four-drawer file cabinet should provide ample space for the active portion of this section. In any event, one of the best arrangements would be for the active portion to be set up in the top drawer, leaving one or more additional drawers, as required, immediately below to house the inactive material of this section. Guides identical to those set up in the active portion should be prepared for the inactive portion

The first of these is the fact that the...

...the second is the fact that the...

...the third is the fact that the...

...the fourth is the fact that the...

...the fifth is the fact that the...

...the sixth is the fact that the...

...the seventh is the fact that the...

...the eighth is the fact that the...

...the ninth is the fact that the...

...the tenth is the fact that the...

...the eleventh is the fact that the...

GENERAL FINANCIAL AND ACCOUNTING (Continued)

and moved and/or adjusted downward through additional drawer space as the volume of such inactive material dictates.

Due to the exceptionally heavy volume of certain documents listed for filing in this section, they should be transferred directly from the active portion of this file to properly designated drawers set aside to receive them in the bank of cardboard transfer or storage cases (as recommended later in this outline). Typical of this kind of record is the Time and Transportation Reports set up in individual folders by months. Individual cooperatives may determine that certain other rapidly accumulating records should be handled in a similar manner.

Check Vouchers and Invoices

This part of the files, although set up as a semi-independent section, is actually a continuation of the General Financial and Accounting Section. However, due to the volume of this one phase of the records, it must, of necessity, be set up in a separate cabinet.

Since the bookkeeper normally is the person most directly concerned with the documents of this file, it should be so located physically as to be easily accessible to that employee. It might be that it should be set up in a cabinet immediately adjacent to the one containing the General Financial and Accounting Section proper.

In most instances, one drawer - preferably the top one of a four-drawer cabinet - would prove to be ample space for the active portion of this file. Therefore, beginning in the second drawer and continuing downward through as many drawers as may be required, the inactive material should be arranged in the same sequence as the less voluminous active records are maintained.

GENERAL CORRESPONDENCE

Due to the type of material contained in this file, as explained in detail in the outline proper, one of the best physical locations for it would seem to be in or near the same cabinet housing the Corporate and Administrative section.

If all other files are effectively used, one drawer should be ample - over a long period of time - for both the active and the inactive portions of this section. Detail instructions for its proper use are reflected in the corresponding section of the outline.

DISTRIBUTION SYSTEM

This section of the files should contain, in a logically organized arrangement, those records relating to the physical distribution system, as such, from what might well be termed an engineering point of view.

DISTRIBUTION SYSTEM (Continued)

This file should, therefore, after due consideration has been given to its protection from fire, be located in such a place as will facilitate the work of the engineer or other person principally concerned with this phase of the business.

INFORMATION

The file outline itself should be clear with respect to the contents of this section, as well as the contemplated use. Since this file is intended to serve the needs of all employees, it should be so located as to be fully accessible to all personnel.

As will be observed by the general nature of the material included in each of the main sections of this plan, one of the principal reasons for adopting this basic breakdown is - as previously stated - for the purpose of making possible a good physical placement of each of the main sections in terms of the person(s) using them. In other words, a proper physical location of each of the sections should contribute toward more logical job assignments for all personnel, generally increase the efficiency of the employees whose work relates to the material in the files, and, in fact, make it much easier to effect a smooth flow of work throughout the office.

Although in most instances, the outline refers to active files, it contemplates additional file space for most sections, equipped with duplicating guides, arranged to receive all material which is considered inactive, but which, by Federal power Commission regulations, must continue to be preserved for varying periods of time.

In this connection, the Federal Power Commission's pamphlet entitled "Regulations to Govern the Preservation of Records of Public Utilities and Licensees", may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D. C., for ten cents per copy. This guide is very important as a means of determining the length of time various documents should be retained, as well as a standard for keeping all inactive records reduced to a minimum.

In developing this outline, no attempt was made to anticipate each and every individual item which all cooperatives might have on hand for filing. Instead, every effort was made to create a sound basic framework or pattern which any cooperative would find relatively easy to expand, adjust or otherwise change to fully meet its own needs. In other words, simply because this outline makes provisions for certain items, it does not necessarily follow that all cooperatives would have need for these files. Likewise, the absence of provisions for certain files does not preclude the addition of them to this outline if they are needed. However, in considering the addition of a new item to the outline, thought should first be given to the question of whether the item should not be made a part of an already existing file. Many times, if this is not done, excessive folders will be set up to include material which actually is related to and should be placed in established files in order to make them complete.

Approach to Installation -

The proper installation of an overall file system - like almost anything else - requires that a thorough job be done. A "half-way" installation would very likely prove to be largely a waste of time and result in

Approach to Installation (Continued)

dissatisfaction with the plan. For this reason, to any cooperative desiring to use this plan as a guide, it is recommended that very careful planning precede actual installation.

At best, if all existing records are reviewed, classified and refiled, a great deal of time will be required. With this in mind, the entire undertaking would probably be facilitated by first making a thorough review and segregation of all records into the main sections of the system. In so doing, many of the most voluminous types could be temporarily set aside in out-of-the-way space so as to afford more adequate work and file cabinet space for the handling of the more detailed, but less voluminous types.

As soon as beginning file cabinet space, both active and inactive - as well as cardboard cases for storage - has been made available, the locations of the various file cabinets selected to house the main sections should be determined. The next logical step would be the preparation of the appropriate drawer and guide labels. When the guides have been placed in position, for both active and inactive material, the contents of the file folders currently in use should be given a cursory review and placed behind the guides identifying those general types of material. In the course of accomplishing this step, the average cooperative should be able to eliminate a considerable amount of utterly useless material, which somehow, over the years, has found its way into the files. Although no official record should be destroyed other than in accordance with FPC's regulations, the more of the purely useless, non-record type of accumulation that is disposed of at the beginning, the sooner and easier everything will be "boiled down" to the actual record material to be classified and filed.

Following the above mentioned preliminary review and segregation of all records, a detail study, classification and filing of that portion of the material which has been placed in the active parts of the files should be undertaken. At this point in the procedure, the office manager or other person responsible should be able to delegate most of the time-consuming work to the various office employees. It is suggested that this be done in terms of the normal job assignments of such employees, i.e., by making the person ordinarily responsible for the function(s) to which a particular section of the files relates also responsible for the work required to finish the files in proper condition.

In order to avoid unnecessary work, it is suggested that no material be fastened into folders until such time as the entire installation has been completed.

Every person working on any part of the installation should be under instructions to bring to the attention of the office manager any item which is questionable in terms of the file outline as it now reads. In this way, items which do not now appear on the outline may be inserted, changed, etc., to better suit your particular needs.

Size(s) of Cabinets, Guides, Folders, Etc.

One of the first things to be decided before undertaking the installation of this - or any - file system is the kind, type and particularly the size(s) of the equipment to be used. Once a given size is put into use,

Size(s) of Cabinets, Guides, Folders, Etc. (Continued)

it becomes increasingly difficult and expensive to change to what might then be considered to be a better size. For this reason, this matter should be given very careful consideration prior to beginning the installation.

In general, the question as to whether to use letter or legal size cabinets and other equipment may very likely be influenced by the kind and size of cabinets and other filing equipment and supplies the cooperative already owns. However, to adopt one size or the other simply because the cooperative now owns part or all of the total number needed, might very well prove to be the most expensive and, perhaps even, the least desirable in the long run.

Regardless of whether letter or legal size equipment is used, it is recommended that third-cut guides and folders be used throughout. The guides, preferably a heavy, serviceable type, with metal angular tabs, should be used in the left hand position only. All folders should be in the center and right-hand positions only. In other words, the use of guides and folders in these positions only would reflect a subject index along the left-hand side of each drawer, with the folders containing the various record material systematically and logically proportioned between the center and right-hand positions. Except in the case of a left-handed person, this arrangement has been proved to be one of the most easily used in terms of locating, removing or replacing individual folders.

As mentioned previously, certain kinds of records accumulate so rapidly and in such great volume that their retention in what would normally be considered their proper places in the inactive portion of the regular file arrangement would unnecessarily consume excessive space. Typical of such voluminous materials are the Time and Transportation Reports, Work Orders, Cash Stubs, Meter Reading cards, etc.

In order to conserve space in the regular inactive files, it is suggested that the above mentioned types of records be accumulated in designated drawers in a bank of cardboard transfer cases installed in the vault. This type of filing or storage space is desirable only if the materials therein are readily accessible for checking, review, etc. Therefore it is suggested that a series of pigeon-hole racks be constructed along one wall of the vault. The pigeon-hole racks should be specifically designed and built to fit the particular type and size of cardboard transfer case you desire to use permanently. The rack should be constructed so as to keep the bottom row of cases off the floor by some six to eight inches, and should not exceed perhaps five or possibly six cases in height. The length should be determined by length of the vault wall along which the rack is to be built. The depth would be determined by the lengthwise measurement of the cases to be used. In other words, the front of the rack should be flush with the front end of the cases when in place.

Such an arrangement will provide a great deal of space for the filing or storing of inactive material at a cost much less than that of regular steel file cabinets, and, at the same time, will insure the continuing accessibility of all records placed therein.

The outline follows -

DRAWER LABEL

GUIDE LABEL

CONTENTS

FOLDER LABEL

CORPORATE AND ADMINISTRATIVE

CORPORATE

CORPORATE

Articles of Incorporation

Self-explanatory

CORPORATE

Charter

Self-explanatory

CORPORATE

By-laws, Copy of

Master or official copy of By-laws

MEMBERSHIP

MEMBERSHIP

Annual Meeting, 1950

Copy of notice of meeting.
Copy of report of nominating committee.
Copy of program or agenda of meeting.
Copies of speeches by President,
Secretary, Manager, etc.

MEMBERSHIP

Annual Meeting, 1949

List of uncollectible accounts receivable presented for Membership action Proxies.

MEMBERSHIP

Annual Meeting, 1948

Election inspectors' report of Directors elected.

MEMBERSHIP

Annual Meeting 1947

Copy of list of prizes offered,
Etc.

ETC.

MEMBERSHIP

Plans, Ideas for Future Meetings

Self-Explanatory

BOARD OF DIRECTORS

BOARD OF DIRECTORS

Meetings, Minutes of

Minutes Book or
Copies of Minutes

BOARD OF DIRECTORS

Correspondence

Self-explanatory

REA LOAN DOCUMENTS

REA LOAN DOCUMENTS

Loan Contracts
Texas 1123A1 Baylor

Official copy of each loan contract, together with Amendments, Correspondence, etc., relating to it, set up in an individual folder.

REA LOAN DOCUMENTS

Indenture,
American National Bank

DRAWER LABEL

GUIDE LABEL

FOLDER LABEL

CONTENTS

CORPORATE AND ADMINISTRATIVE

CONTRACTS, AGREEMENTS, PERMITS

CONTRACTS, AGREEMENTS, PERMITS

Brazos River Transmission
Elect. Co-op

CONTRACTS, AGREEMENTS, PERMITS

Southwestern Bell Telephone Co.

CONTRACTS, AGREEMENTS, PERMITS

CIO, United Electrical Workers

CONTRACTS, AGREEMENTS, PERMITS

Santa Fe Railway Co.

GENERAL PLANT - REAL ESTATE

GENERAL PLANT - REAL ESTATE

Headquarters Building
site

GENERAL PLANT - REAL ESTATE

Headquarters Building
plans and specifications

GENERAL PLANT - EQUIPMENT

GENERAL PLANT - EQUIPMENT

Vehicle No. 1 - Passenger

GENERAL PLANT - EQUIPMENT

Vehicle No. 2 - Pickup

GENERAL PLANT - EQUIPMENT

Two-way Radio

GENERAL PLANT - EQUIPMENT

Billing Machine

GENERAL PLANT - EQUIPMENT

Calculating Machine, Monroe

This portion of the files should contain an individual folder for each contract, agreement, permit, etc., which the cooperative has with generating and/or transmission companies or cooperatives, telephone companies, labor unions, railway companies, etc., with respect to wholesale power, joint use of poles, earnings and working conditions of employees, railway crossing, etc.

This portion of the files should contain an individual folder for each of the cooperative's properties. For example, all correspondence and negotiations, legal clearances, the deed, etc., relative to the building site should be placed in one folder. The actual building plans, specifications, etc., should be placed in another folder.

This portion of the files should contain an individual folder for each unit of motor and other major equipment. These folders should contain the applicable titles, license certificates, tax payment receipts, plant procurement orders -or copies thereof - together with related service policies, guarantees, instruction books, etc.

If and when such a unit of equipment is disposed of, the related folder should be transferred to the "Inactive" part of the files. In so doing, the approved copy of the Request for Approval to Dispose of Capital Assets should be placed in the folder.

(Continued)

"CORPORATE AND ADMINISTRATIVE" Section 8.

DRAWER LABEL

GUIDE LABEL

FOLDER LABEL

CONTENTS

CORPORATE AND ADMINISTRATIVE

OPERATIONS

OPERATIONS

Analyses of,
Charts, Graphs, Etc.

This portion of the files should contain individual folders for each of the items used by the Manager in planning, directing, analyzing and following through on the operations of the business.

OPERATIONS

Trouble Reports
July - December, 1950

OPERATIONS

Operating Budget, 1950

ORGANIZATION AND PERSONNEL

ORGANIZATION AND PERSONNEL

Organization Chart(s)

This folder should contain copies of the organization chart, job assignments, job descriptions, off-hours work schedule, etc.

ORGANIZATION AND PERSONNEL

Application for Employment

Self-explanatory.

ORGANIZATION AND PERSONNEL

Baker, James A.

An individual folder should be maintained for each person currently employed. Such folders should contain the original application for employment, letter of recommendations, service records, correspondence with any and all parties concerning the employee, etc. Upon termination of employment, it should be transferred to the "Inactive" portion of these files.

ORGANIZATION AND PERSONNEL

Hughes, Cleo

ORGANIZATION AND PERSONNEL

Jones, Henry P.

RATES

RATES

Rate Schedules

Current rate schedules, together with interpretations of its application.

RATES

Rate Studies, Analyses, Etc.

Self-explanatory

SAFETY

SAFETY

Safety Committee Reports

Self-explanatory

SAFETY

State-wide Committee

Self-explanatory

UTILIZATION

UTILIZATION

Plans for Power Use Program

Self-explanatory

DRAWER LABEL

GUIDE LABEL

FOLDER LABEL

APPLICANTS-MEMBERS, UNSERVED
APPLICANTS FOR MEMBERSHIP

APPLICANTS FOR MEMBERSHIP
Pending Board Acceptance

MEMBERS, UNSERVED
Pending Service

or-

MEMBERS, UNSERVED
"A"

or -

MEMBERS, UNSERVED
Allison, John E.

MEMBERS, UNSERVED
Brown, Henry J.

ETC.

MEMBERS-CONSUMERS, ACTIVE

A

Aba, Charles T.
Abbott, Louis D.
Adams, Joseph K.

B

Baker, Kenneth O.
Baldwin, Lewis P.

MEMBERS-CONSUMERS, INACTIVE

A

Allon, Edward T.
Anderson, Charles P.

B

Bales, Ben T.
Barker, Otis C.

CONTENTS

This portion of this section is intended as a place to maintain, in an orderly and easily accessible manner, all applications for membership and/or service pending required action by the Board of Directors, and their actual connection to the line. Following acceptance by the Board, and depending upon the volume of such material on hand, the application and any other material which may have accumulated should be moved to the "Pending Service" folder(s). This, the pending portion, might very well consist of anything from a single folder in which material of all such cases are maintained alphabetically, to a series of "A" through "Z" folders, or even an individual folder set up in the name of the member. The extent to which this portion is broken down should be dictated by the volume being handled by the individual cooperative. Regardless of this, however, beginning with the original record which relates to the desire for service by anyone, whether it is an application, a letter, a post card or merely a note, all such material should be maintained in chronological order for each applicant within whatever arrangement of folders may be deemed to be best.

Immediately upon connecting one of the above, an individual folder should be prepared in the name of member-consumer concerned and placed in its proper alphabetical position in this portion of the file. At the same time, all material which has accumulated in the above "UNSERVED" portion should be removed and placed in this folder.

Immediately upon permanently disconnecting any member-consumer, his file should be removed from the "ACTIVE" portion and, upon finally closing his account, be placed in its proper alphabetical position in the "INACTIVE" portion.

In the course of establishing this section of the files, a wide variety of material relating to the individual members-consumers, as such, will have to be considered. Typical - but by no means all-inclusive - of the material which should find its way into this file are the following:

Application for Membership and Electric Service.

Wiring Inspection Report (Usually, unless it is a re-inspection due to fire, rebuilding, etc., this would be part of the file of the original member-consumer only for each location).

Connect Order.

Consumer Ledger Cards (Those ledger cards which, for any reason, have been superseded by the card currently in use.)

Copy of Statement or Letter of Patronage Capital Credit.

Triplicate Copy of Check Voucher Issued in payment of refund of -

- a. Membership Fee - and/or
- b. Meter Deposit

Correspondence.

Cancelled Membership Certificates

Card from Members-Consumers cross-reference.

Card File when no longer Active.

Etc.

(Note: The preceding outline of this section of the files is obviously applicable only to cooperatives using a straight alphabetical method of maintaining member-consumer records. However, through easily planned modifications, the same general files may be established to serve in those instances where such records are maintained in numerical sequence by account number, map location number, etc.)

DRAWER LABEL

GUIDE LABEL

FOLDER LABEL

GENERAL FINANCIAL AND ACCOUNTING, CURRENT

AUDITS

AUDIT REPORT

June 30, 1950

Manager's copy of the most recent audit; copy of the audit inventory; Auditor's work papers, schedules, etc.; correspondence concerning audit, follow-up, etc.

CAPITAL CREDITS

CAPITAL CREDITS

Allocation of Patronage
Capital Credits

Record "A" as described in "Suggested Capital Credits Records" dated January 15, 1948. Record "B", described in same release, should be maintained as separate file of Capital Credits ledger cards.

REVENUE ACCOUNTING & COLLECTING

REVENUE ACCOUNTING & COLLECTING

Unit Control Accounts, 1950

Unit control ledger sheets for prior billing periods, together with summary of delinquents, etc., used in balancing.

REVENUE ACCOUNTING & COLLECTING

Record of Adjustments, 1950

Record or tabulation of adjustments made to consumers' energy accounts due to errors in billing, application of membership fee to final bill, etc.

REVENUE ACCOUNTING & COLLECTING

Daily Cash Collection Record
June 1950

Self-explanatory

FUNDS CONTROL

FUNDS CONTROL

Financial Requirements State.

Copy of Financial Requirements Statements; correspondence relating thereto.

FUNDS CONTROL

Expenditure Report

Copy of Expenditure Reports; expenditure Adjustment Report; Correspondence.

FUNDS CONTROL Pending

Analysis of/Reimbursements
(Material, Labor and Other)

Self-explanatory

FUNDS CONTROL Pending

Analysis of/Reimbursements
(Construction Transportation Costs)

Self-explanatory

FUNDS CONTROL

Invoices Pending Reimbursement
(Material, Labor and Other)

Self-explanatory

FUNDS CONTROL

Invoices Pending Reimbursement
(Group Purchase Orders)

Self-explanatory

FUNDS CONTROL

Invoices Pending Reimbursement
(Plant Procurement Orders)

Self-explanatory

DRAWER LABEL

GUIDE LABEL

FOLDER LABEL

GENERAL FINANCIAL AND ACCOUNTING, CURRENT

CONTENTS

INSURANCE

INSURANCE

Distribution Analysis

Work sheets used in analyzing costs for distribution monthly

INSURANCE

Automobile - Owned

Currently applicable and most recently expired policy and supplements; corres.

INSURANCE

Automobile - Non-Owned

" " " " "

INSURANCE

Fire

" " " " "

INSURANCE

Public Liability

" " " " "

INSURANCE

Workmen's Compensation

" " " " "

INSURANCE

Fidelity Bonds

" " " " "

INSURANCE

Employees', WRECA

Statements of Premiums Due; Analysis of Employer/Employee Participation; corres.

INSURANCE

Employer's Report of Injury Current

Copy of injury report forms and correspondence as long as case is active; then transfer to employee's personnel folder.

INSURANCE

Public Accidents Current

Copy of report form(s); copy of statements received; copy of newspaper articles concerning; correspondence concerning, etc.

MATERIALS AND SUPPLIES

MATERIALS AND SUPPLIES

Materials Transactions September 1950

(An individual folder for each month or such other period of time as the volume requires)

Material Job Charge Tickets (CO-100)
Material Job Credit Tickets (CO-101)
Summary of Material Used & Retired (CO-102)
Material Summary and Distribution to Accounts (CO-103)
Correspondence

MATERIALS AND SUPPLIES

Gasoline, Oil, etc.,
Daily Disbursements of

Record of daily issues of gasoline, oil etc., in support of monthly summary.

MATERIALS AND SUPPLIES

Inventory, Current

Copy of most recent inventory, together with copies of receipts for items loaned and/or borrowed.

MATERIALS AND SUPPLIES

Reels, Received, Returned, etc.

Records, analysis, etc., of shipments of reels received, returned, on hand, etc.
An individual folder for such other subjects as may be deemed necessary to the proper records of materials and supplies.

MATERIALS AND SUPPLIES

Etc.

DRAWER LABEL
GUIDE LABEL

FOLDER LABEL

CONTENTS

GENERAL FINANCIAL AND ACCOUNTING, CURRENT

NOTES - PRINCIPAL AND INTEREST

NOTES - PRINCIPAL AND INTEREST

Analysis of Monthly Principal
and Interest Payments

Self-explanatory

NOTES - PRINCIPAL AND INTEREST

Texas 123 - A - TD39 Baylor

Copy of Mortgage Note;
Statement of Loan Account;
Statement of Principal and/or Interest
Received; Correspondence.
(Individual folder for each note)

NOTES - PRINCIPAL AND INTEREST

Texas 123 - B - TD 40 Baylor

OPERATING REPORTS

OPERATING REPORTS

Calendar Year, 1950

Copy (typed) of each operating report;
Trial balance;
Analysis of accounts receivable, other;
Any other analysis or schedule prepared
in connection with the operating report;
Copy of power - if available;
Correspondence.

OPERATING REPORTS

Calendar Year, 1949

PURCHASING

PURCHASING

Purchase Orders, Pending

Copy of each purchase order issued until
goods or services have been received.

PURCHASING

Purchase Orders Completed

Copy of each purchase order issued after
goods and services indicated thereon
have been certified as received.

PURCHASING

Group Purchase Orders

Copy of each group purchase order.

PURCHASING

Plant Procurement Orders

Copy of each Plant Procurement Order.

TAXES

TAXES

Property - Baylor County

Copies of Tax Renditions
Statements of Taxes Due
Triplicate of check voucher in payment
of. - Copy of receipt of payment.
Correspondence

TAXES

Property - Sunset School Dist.

TAXES

Excise - Federal

Copy of return filed
Triplicate of check voucher in payment
of.
Correspondence.

DRAWER LABEL

GUIDE LABEL

FOLDER LABEL

CONTENTS

GENERAL FINANCIAL AND ACCOUNTING, CURRENT

TAXES (Continued)

TAXES

Corporation License Fee,
State of Texas

Copy of return filed; triplicate copy of
check voucher drawn in payment thereof;
correspondence.

TAXES

Employment
Texas Employment Commission

Copy of employer's quarterly contribution
and wage report; triplicate of check
voucher drawn in payment thereof; corres-
pondence.

TAXES

Income Withheld & F.I.C.A.
Bureau of Internal Revenue

Quarterly analysis of payroll used in
computing tax; copy of return form;
triplicate of check voucher drawn in
payment thereof; correspondence.
Schedules, work sheets, etc.

TAXES

Analysis of

TIME AND TRANSPORTATION REPORTS

TIME AND TRANSPORTATION REPORTS

September - 1950

(An individual folder for each
month or such other period of
time that the volume requires)

Daily Work Report (CO-104)

Employees' Semi-monthly Time Sheet (CO-105)

Monthly Payroll Summary or Analysis (CO-106)

WORK ORDERS

WORK ORDERS - CONSTRUCTION

September - 1950

(An individual folder for each
month or such other period of
time as the volume requires)

Staking Sheets (DS-136)

Individual Work Order Cost Sheet (CO-98)

Tabulation of Staking Sheets (DS-136A)

Inventory of Construction Work Orders
(133) - Correspondence.

WORK ORDERS - RETIREMENTS

September - 1950

(An individual folder for each
month or such other period of
time that the volume requires)

Staking Sheets (DS-136)

Individual Work Order Cost Sheet (CO-98)

Analysis of Cost of Original Property (97)

Inventory of Retirement Work Orders
(DS-135)

Correspondence.

DRAWER LABEL

GUIDE LABEL

FOLDER LABEL

CONTENTS

CHECK VOUCHERS AND INVOICES, CURRENT YEAR

CHECK VOUCHERS - NUMERICAL

CHECK VOUCHERS - NUMERICAL
Special Construction Funds, 1950

Duplicate copy of check voucher and one copy of the related invoice.

CHECK VOUCHERS - NUMERICAL
General Funds, 1950

Duplicate copy of the check voucher and one copy of the related invoice.

CHECK VOUCHERS - PAYROLL

CHECK VOUCHERS - PAYROLL
Ball, George T.

An individual folder for each employee should be established. Each would contain the triplicate copy of all check vouchers drawn in the employee's favor.

CHECK VOUCHERS - PAYROLL
Mead, Mary K.

CHECK VOUCHERS - VENDORS

CHECK VOUCHERS - VENDORS
General Electric Supply Corp.

An individual folder for each regular vendor, and "A" through "Z" "MISCELLANEOUS" folders for those with whom only infrequent business is transacted, should be established in this portion. These folders should receive the following material:

CHECK VOUCHERS - VENDORS
Graybar Electric Supply Corp.

CHECK VOUCHERS - VENDORS
Nelson Electric Supply Co.

Copy of all bids received in connection with subject purchase.
Copy of the purchase order issued.
Copy of the related shipping ticket.
Copy of the related freight bill.
Copy of the related packing ticket.
Copy of the related invoice (if available)
Triplicate copy of the check voucher drawn in payment thereof.
Copy of freight claim, if any.
Correspondence.

CHECK VOUCHERS - VENDORS
Priester Electric Supply Co.

ETC.

CHECK VOUCHERS AND INVOICES, PRIOR YEARS

CHECK VOUCHERS - NUMERICAL

CHECK VOUCHERS - NUMERICAL
Special Construction Funds, 1949

This, the inactive portion of the check voucher file, should essentially be a duplicate of the active one from the standpoint of arrangement. In transferring material from the active portion to this portion at the end of the year, certain each of the heavy volume folders would be moved intact; however, in other of less volume, the material should be removed from the folder of the current year and incorporated with that already filed in the corresponding file for prior years.

CHECK VOUCHERS - NUMERICAL
General Funds, 1949

CHECK VOUCHERS - PAYROLL

ETC.

DRAWER LABEL

GUIDE LABEL

FOLDER LABEL

CONTENTS

GENERAL CORRESPONDENCE

RURAL ELECTRIFICATION ADMINISTRATION

RURAL ELECTRIFICATION ADMINISTRATION
Applications and Loans Division

RURAL ELECTRIFICATION ADMINISTRATION
Engineering Division

RURAL ELECTRIFICATION ADMINISTRATION
Accounting and Auditing Division

RURAL ELECTRIFICATION ADMINISTRATION
Management Division

OTHER GOVERNMENT AGENCIES

OTHER GOVERNMENT AGENCIES
Southwestern Power Administration

OTHER GOVERNMENT AGENCIES
Federal Power Commission

STATE AGENCIES

STATE AGENCIES
Texas A & M College

OTHER REA COOPERATIVES

OTHER REA COOPERATIVES
Texas 61 Coleman

ASSOCIATIONS

ASSOCIATIONS
National Rural Elect. Co-op. Assn.

ASSOCIATIONS
Texas Power Reserve (Statewide)

CLUBS, CIVIC GROUPS, ETC.
Chamber of Commerce

CLUBS, CIVIC GROUPS, ETC.
Lions Club

LEGISLATORS

LEGISLATORS
Poage, Bob - Representative

The term "General Correspondence" means any correspondence or other communications which do not relate to any of the records, reports, documents, etc., which are listed as subject files in other sections of this outline. In other words, any communication written about or received in connection with any matter for which a subject file has been established, should - of course - be filed with that particular document to which it refers - and not in this section.

For example, any letter or other communication relating to work orders should be filed in its proper chronological position with the work order to which it refers; one which relates to an expenditure report should be filed with the particular report with which it deals; and one which has to do with insurance coverage should be placed with the particular policy to which it relates.

To be more explicit, this "General Correspondence" section of the file plan actually takes the form of a miscellaneous file for communications which it is impossible to identify with an established subject file. For this reason, if the subject files are properly set up and used, this section of the files will contain only an absolutely minimum amount of material. This accounts for the absence of a suggestion that folders in this section be established for specific periods of time. Therefore, when and if one of them becomes too bulky, all but perhaps the current year's material should be removed, checked for accurate chronological sequence and transferred to its proper position in the "Inactive" part of the "General Correspondence" file.

DRAWER LABEL

GUIDE LABEL

FOLDER LABEL

CONTENTS

DISTRIBUTION SYSTEM, EASEMENTS

A
A
B
B
C
C
D
D
E
E
F
F

This part of the Distribution System Section should consist of one or more drawers, as required, for the housing of all easements. The alphabetical arrangement suggested by this outline is, undoubtedly, the most elementary one possible. However, this is not necessarily the best arrangement for all cooperatives to use. Certain cooperatives may find greater advantages in maintaining these documents in numerical sequence by location or in some other more suitable manner. In any event, easements should be maintained as a separate file and not be incorporated with other material in the members-consumers file folders.

DISTRIBUTION SYSTEM

SYSTEM STUDIES

SYSTEM STUDIES

Load Data

SECTION "A"

SECTION "A"

Pre-Allotment Survey

SECTION "A"

Construction Engineers,
Smith & Smith, Inc.

SECTION "A"

Construction Contract

ETC.

This portion of the files should contain, in logically grouped classifications, all those records which relate to the physical distribution system, as such, particularly from the standpoint of original planning, mapping, building, etc. In a sense, this file would take the form of a library of all documents, records, correspondence, etc., which relate to the planning building, energization, operation, etc., from an engineering point of view, of the entire system. As the outline indicates, the material in this file would be basically indexed by sections as they were or are being planned, built, etc.

SECTION "B"

SECTION "B"

Pre-Allotment Survey

SECTION "B"

Construction Engineers,
Smith and Smith, Inc.

ETC.

SECTION "C"

SECTION "C"

Pre-Allotment Survey

ETC

DRAWER LABEL

GUIDE LABEL

FOLDER LABEL

CONTENTS

INFORMATION

REA REPORTS

REA REPORTS

General, 1950

REA REPORTS

General, 1949

ETC.

TECHNICAL STANDARDS

TECHNICAL STANDARDS

Acceptable Materials

TECHNICAL STANDARDS

Brush Control

TECHNICAL STANDARDS

Poultry Production

TECHNICAL STANDARDS

Series Capacitors

ETC.

PUBLICATIONS, PERIODICALS, ETC.

PUBLICATIONS, PERIODICALS, ETC.

Rural Electrification News

PUBLICATIONS, PERIODICALS, ETC.

News-letters, Other Co-ops

SOURCES OF SUPPLY

SOURCES OF SUPPLY

Appliances

SOURCES OF SUPPLY

Conductor, Aluminum

SOURCES OF SUPPLY

Conductor, Steel

ETC.

This portion of the file should consist of an individual folder, appropriately labeled, for each calendar year in which would be housed all general REA reports for the year. Typical: Administrator's Annual Report; the Annual Statistical Report; the Annual Report of Energy Purchased.

This portion of the file should consist of an individual folder, appropriately labeled, for each type of technical reference data and material deemed desirable to keep. Although the typical types of materials shown in the outline happen to be subjects released by the Technical Standards Division of REA, this file should not be limited to such materials but rather expanded to include all kinds of technical informational and guidance data regardless of its source of origin. As in all other files, obsolete material should be periodically 'weeded' out.

This portion of the file should consist of an individual folder for each general publication, news-letter, etc., which it is desired to retain for future reference.

This portion of the files should consist of an individual folder, appropriately labeled, to house pamphlets, literature, price lists, etc., with respect to each type of equipment, material, supply, tool, service, etc., which the cooperative feels it might have need to purchase from time to time or to use in connection with advising a member with respect to his needs.

(Note: Obviously this file should contain current material only; therefore, all obsolete data should be periodically removed and destroyed).

In addition to those records which are specifically enumerated on the preceding pages of this outline, the average cooperative has a variety of important records essential to the proper functioning of their businesses but which do not readily lend themselves to filing in standard file folders, cabinets, etc. Typical of these, together with suggestions for their handling, are the following:

Consumer Ledger Cards:

Where billing is accomplished by machine, these cards are generally maintained, while current, in regulation trays designed for this purpose. These trays are usually equipped with casters and should, of course, be rolled into the vault at the close of business each day.

It is generally accepted as good practice to use ledger cards of different colors to distinguish the various types of consumers. The problem of maintaining the current cards is an elementary one of having them separated by control units, and filed either alphabetically or numerically - by account or map location number - within each control.

In any event, when a ledger card is closed out or superseded it should be removed from the active tray and placed in the proper folder of the Members-Consumers file.

Membership Record Cards:

The active file of these cards should be so arranged as to serve as a cross-reference to the Members-Consumers files. For example, if the Members-Consumers files are maintained numerically, this card file should be arranged alphabetically.

When and if an account is closed, the card should be removed from the active card file and placed in the corresponding Members -Consumers file.

Capital Credits Ledger Card:

These cards should be maintained as a permanent file in the same sequence as the consumer ledger cards are filed.

Meter Reading Cards:

These cards should remain, within each billing period, in the same order as they are arranged and used for billing. Those for the most recent one, or possibly two, billing periods should remain readily accessible to or at the cashier's counter. Each month, as the cards for the billing just completed become available at the counter, the ones of the second or third previous period should be bound together, properly labeled and removed to the space designated for them in the bank of card-board transfer cases (as recommended elsewhere) to await final disposition. If the plan of using properly arranged card-board cases is followed, rapidly accumulating records such as this one will remain readily accessible for checking, as well as to make it very easy to periodically dispose of a drawer full of the oldest (in accordance with FPC regulations), thereby making room for the accumulation of those being received currently.

Cash Stubs:

Following the reconciliation of the previous days collections and the posting of credits to the consumers' ledger cards, these stubs should be fastened together, with the adding machine tape, by dates. As these stubs accumulate for a full calendar month, they should be bound together, properly labeled and removed to the drawer designated for them in the bank of card-board cases. They should remain, readily accessible, in this file until such time as they can be finally disposed of in accordance with applicable regulations.

Meters, Transformers, Oil Circuit Breakers, Etc.

Fully adequate records of items of this nature generally are in card form; one set of cards especially designed for each of these categories. The individual cards, each representing one unit of equipment, should be maintained numerically by the number assigned to the unit by the cooperative. Each of these files should be divided into two parts - active and inactive. At the time any unit is destroyed, retired or disposed of, the corresponding card should be transferred to the inactive part of this file after all other records have been properly posted.

As long as we're considering filing methods, why not think about these things?

1. In filing chronologically, why not always file from the bottom up; in other words place the material in the folders so that the latest document or communication is on top.
2. In placing material in folders - particularly if it is to be fastened in - why not always insert it in "back" position. In other words, insert it so that the folder opens the same way a book does.
3. Before beginning the installation of this plan, why not decide upon a certain color to be used for labeling everything - drawer, guides and folders - in each of the main sections? In other words, by using green, for example, for the General Financial and Accounting Section, any folder from this section could be identified as such at a glance.
4. Whenever possible - but particularly when designing a new form, revising a form already in use, etc. - why not work toward standardization of sizes? This does not mean that all forms, letterhead, etc., should be the same size, but rather that, insofar as possible, all large or full size forms should be consistent in their measurements, such as all $8\frac{1}{2}$ " x 11" or all $8\frac{1}{2}$ " x 14", etc; all medium size forms, such as 5" x 8", consistent in their measurements; and all card forms in consistent sizes to fit standard file equipment.
5. Whenever possible, and to every extent practicable, why not order all forms, onionskin copy sheets, etc., pre-punched for the exact position each will eventually occupy in the files? Such a practice should conserve considerable time on the part of the employees doing filing, as well as to contribute a great deal to the neatness of all files.
6. Why not assign, along with other regular duties, the responsibility for proper maintenance of certain files to appropriate employees? In other words, why not hold the person most directly concerned with the function(s) represented by the material in one or more main sections of the files also responsible for maintaining established file standards?
7. Why not place a file tray on top of the cabinet(s) containing each of the main sections of the files to receive all material ready to be filed? Although the individual responsible for all filing within a given section may not always be able to keep the material filed right up to the minute, everyone in the office should be encouraged to keep everything ready to be filed moving from their desks into such trays on the cabinets. Such a practice should contribute to the maintenance of more orderly desks throughout the office, but - more important - it facilitates quick locating of any wanted item that is found to be missing from its regular place in the files. A further advantage of this practice would be to enable the office manager or other person responsible for office supervision to observe by a mere glance at the various file trays, the exact amount of back filing there is to be accomplished by each of the employees concerned.

CHAPTER I. THE DISCOVERY OF AMERICA.

IN THE YEAR 1492, CHRISTOPHER COLUMBUS, an Italian navigator, sailed from Spain in search of a western route to the Indies. He discovered the continent of America on October 12, 1492.

COLUMBUS'S DISCOVERY OF AMERICA was a great event in the history of the world. It opened up a new world of discovery and exploration.

THE DISCOVERY OF AMERICA led to the colonization of the continent by Europeans. The first European settlers arrived in 1492, and the continent was gradually settled by Europeans.

THE DISCOVERY OF AMERICA led to the development of the United States. The United States was founded in 1776, and it has since become a great nation.

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